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familiarity with the writings of the school of English economists who recently have been giving their attention to the subject of welfare, and who of all current theorists seem to be most fully conscious of what they are doing.

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SCHEFFTEL, YETTA. *The Taxation of Land Value*. Pp. xv, 489. Price, \$2.00. Boston: Houghton, Mifflin Company, 1916.

Miss Schefftel has prepared a judicious, well-balanced treatment of land-value taxation in those countries where the scheme has been chiefly tried. The history of Australasian land taxes, German taxes on value increment, English land-value duties, and municipal land taxes in Canada is carefully outlined. Study is also given to the fiscal, economic and social effects of such taxes.

Although single taxers have generally welcomed the adoption of land-value taxation as a vindication of their doctrines, the author points out that "not only in method of assessment and levy, but also in their rationale great differences exist" between the single tax and land-value taxes. Advocates of the single tax urge their plan as "a weapon with which to clear the way to their Utopia," whereas land-value taxes have been adopted in part for fiscal purposes, in part for social reform. Nor is the difference between the two systems one of degree merely: "the doctrine of abolishing all (other) taxes is foreign to the principle of the tax on land value, as is the confiscatory feature of the single tax."

The conclusion is reached that land-value taxes have failed to produce *vital* social reform. Only to a brief extent have they checked land speculation, reduced rents or ameliorated housing conditions. On the fiscal side their success has been somewhat more pronounced.

The final chapter in the volume deals with the expediency of taxes on land value in the United States. A valuable bibliography is appended.

F. T. S.

POLITICAL SCIENCE

BIGELOW, JOHN. *Breaches of Anglo-American Treaties*. Pp. xi. 248. Price, \$1.50. New York: Sturgis and Walton Company, 1917.

Major Bigelow attempts to defend the United States against charges made by certain English newspapers and authors that the policy of the American government has been to regard treaties as binding only when it suits its convenience to observe them. He reviews in turn the history of all treaties, conventions and other agreements that have been concluded between the United States and Great Britain since the beginning of our national existence, violations of which by either of the contracting parties have been alleged, examines the infractions charged in each case and strikes a balance of the accounts with a view to determining which party has been the greater offender. The result of his findings is that during the one hundred and thirty years between 1783 and 1913 about thirty separate and distinct compacts that may properly be considered as treaties were entered into

between the two countries and that of these, eight were violated by Great Britain: the treaty of peace, 1783, the Jay treaty, the treaty of Ghent, the Rush-Bagot agreement of 1818, the Fishery Convention of 1819, the Indemnity Convention of 1823, the Clayton Bulwer treaty of 1850 and the treaty of Washington of 1871. Of these, the first, second, fourth and fifth may be regarded as having been violated by the United States but with the possible exception of the fifth the American violations took place only after the treaties had been violated by Great Britain, and consequently the United States cannot be justly reproached for disregarding obligations which Great Britain had declined to observe. No treaty, he adds, appears to have been violated by the United States alone.

The limits of this review do not permit of an analysis, or estimate of the evidence which Major Bigelow brings forward in support of his conclusions but it may be doubted whether the case he makes out against Great Britain in some of the instances which he cites is conclusive. Thus, in the case of the treaty of 1783, it is true that the fulfillment of the stipulations regarding impediments to the collection of debts due British creditors devolved upon the States rather than upon the national government, but to invoke this circumstance in avoidance of the national obligation was to take advantage of a technicality and to rely upon the letter rather than the spirit of the treaty. It was, of course, the duty of the British government to evacuate all of the Western posts as soon as possible, as the treaty required, and as this was not done Great Britain's violation of the treaty may be said to have antedated the American violations. Nevertheless, the British government in the end performed its stipulations, even if tardily, whereas the States systematically interposed obstacles in the way of the execution of Article IV of the treaty. It is difficult for an unbiased mind to avoid the conclusion that the American offense was the more reprehensible of the two.

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JONES, CHESTER LLOYD. *Caribbean Interests of the United States*. Pp. viii, 379. Price, \$2.50. New York: D. Appleton and Company, 1916.

Dr. Jones has written a valuable and stimulating work on a field of great interest, politically as well as economically, to the United States. His is practically the first work to deal in any comprehensive way with present important problems and capabilities of this increasingly strategic area. It is to be hoped that the further study of these will appeal not only to the student but also to the man in business and public life. The average American is poorly informed on the subject and can read with profit the significant facts that Dr. Jones has here so well brought together. Though the book is popular in form, a liberal use has been made of our Consular and Trade Reports, commercial relations and a good range of substantial authorities. While emphasis is given to economic conditions and to the trade relations of the West Indies, Central America, and northern South America with the United States in particular, the views expressed of our political and diplomatic interests in these regions will merit no less consideration.

J. C. B.